

J. COLEMAN TIDWELL
Attorney at Law
Post Office Box 1796
Macon, GA 31202

Telephone 478/743-3890
Facsimile 478/742-5688

pd
2,696.41
42526

August 27, 2007

Mr. William E. Tanner, Clerk
U. S. Bankruptcy Court
P. O. Box 1957
Macon, GA 31202

Re: Local Government Underwriters, Inc., Debtor
Chapter 7 Bankruptcy Case No. 93-52287-rfh

Dear Mr. Tanner:

Please find enclosed the trustee's check #4019 in the amount of \$2,696.41 payable to the court registry. This check represents non-negotiated distribution checks in the following claims:

#3 BellSouth Telecommunications \$36.00 (check not negotiated or returned to us);
#1 GroPro Underwriting Mgrs \$1,590.10 (check returned to us; unable to locate creditor)
#8 GroPro Underwriting Mgrs \$1,070.31 (check returned to us; unable to locate creditor)

If you have any questions, please do not hesitate to contact us.

Very truly yours,

Diana Watkins

Diana M. Watkins
Legal Assistant to Trustee

/dmw
Encl.